

Amanda Fitzgerald

Partner

Albany
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Education

- Suffolk University Law School, *Magna Cum Laude*, JD
- Boston University, BS

Practices & Industries

- Public Finance
- Project Development
- Energy
- Nuclear Energy
- Semiconductor
- Tax Credits
- Renewable Energy
- Data Center & Digital Infrastructure
- Linear Infrastructure

Admitted to Practice

- New York

Biography

Having grown up in a family-owned business, Amanda learned the practical realities of what it takes to run a successful enterprise early on, and she applies this knowledge and her business degree to help clients with large, complex deals. When working on challenging transactions, she blends years of business acumen with her legal and organizational skills to deliver results that best align with client objectives.

Amanda works with state and local issuers in connection with tax-exempt bond financing, routinely handling the due diligence, document negotiation, and closing processes. In this realm, Amanda advises issuers and borrowers on use of tax-exempt funded projects and post-issuance tax compliance. Amanda applies her finely tuned analytical skills and business street-smarts to finding creative solutions in the midst of intense negotiating and transactional situations.

Amanda regularly represents industrial development agencies (IDA) and local development corporations (LDC) in connection with straight-lease transactions. She drafts documents to accommodate the many different permutations these deals can have, and, as a result, has a keen sense of the many intricacies that appear, allowing her to identify and solve problems early on in the transaction process. Amanda also advises her IDA and LDC clients on day-to-day compliance issues.

On the development side, Amanda represents developers and owners of commercial and industrial real estate projects, data centers, fossil fuel–generating facilities, renewable energy projects, and interstate submarine and terrestrial electric transmission lines. She applies her knowledge of available state and local benefits to help her clients identify and achieve property tax and sales tax exemptions and has extensive experience negotiating payment in lieu of tax (PILOT) agreements and related documents to properly implement those exemptions. Amanda studies the business and economic structure of

complicated business deals so she can best advise and represent her clients throughout the course of each transaction.

Bar Associations

- New York State Bar Association

Selected Memberships & Affiliations

- Barclay Damon's Women's Forum

Representative Experience

- Served as underwriters' counsel for the Clinton County Capital Resource Corporation's issuance of $57,015,000 Lease Revenue Bonds 2025 (CVES BOCES Project).
- Secured PILOT agreements and development incentives for a $6 billion electric transmission line project.
- Served as underwriters' counsel for the Albany County Capital Resource Corporation's issuance of $15,938,729.10 Revenue Bonds, Series 2024A and B (CIDC Colonie IV, LLC Project).
- Served as bond counsel for the Oswego County Civic Facilities Corporation's issuance of $6,794,653 Revenue Bond, Series 2024 (Northern Oswego County Health Services, Inc., D/B/A Connextcare Project).
- Served as bond counsel for the Schenectady County Capital Resource Corporation's issuance of $46,935,000 Revenue Bonds, Series 2024A and B (Union College Project).
- Regularly serves as bond/tax counsel for the New York State Housing Finance Agency's Affordable Housing Revenue Bonds Program, including most recently for the issuance of $283,625,000 Affordable Housing Revenue Bonds, 2024 Series B.
- Regularly serves as bond/tax counsel for the Dormitory Authority of the State of New York's School Districts Revenue Bond Financing Program, including most recently for the issuance of $956,830,000 School Districts Revenue Bond Financing Program Revenue Bonds, Series 2024A-D.
- Regularly serves as tax counsel for the Dormitory Authority of the State of New York's InterAgency Council Pooled Loan Program, including most recently for the issuance of $24,735,000 InterAgency Council Pooled Loan Program Revenue Bonds, Series 2023A.
- Secured over $50 million in sales tax exemption benefits for a $600 million data center.
- Secured PILOT agreements and sales tax exemption benefits for an 810 MW offshore wind project.

- Served as underwriters' counsel for the County of Erie, New York's $29,020,000 Public Improvement Serial Bonds, Series 2023A, and $360,000 Sewer District Serial Bonds, Series 2023B.
- Served as tax counsel for the Suffolk County Economic Development Corporation's issuance of $35,655,000 Revenue Bonds, Series 2021 (St. Johnland Assisted Living, Inc. Project).
- Serves as IDA general counsel for multiple industrial development agencies across New York State.
- Served as purchaser's counsel to a New York private-equity firm in its purchase of a multimillion-dollar solar facility.
- Served as general outside counsel to a hydroelectric power project owner and developer regarding the $80 million acquisition of several hydroelectric facilities located on Maine's Kennebec River. Handled real property title issues, obtaining necessary approvals of the assignment of US Federal Energy Regulatory Commission (FERC) and state regulatory licenses, and labor union issues as well as the pre-closing investigatory process with regard to potential environmental and regulatory issues and post-closing issues with management companies.

Prior Experience

- Hiscock & Barclay, LLP, Associate
- Coughlin & Gerhart, LLP, Associate
- New Leaf Legal, Intern
- Greater Boston Legal Services, Intern and CORI Advocate
- Harlem and Jervis Law Office, Intern

Selected Honors

- *Best Lawyers: Ones to Watch in America*®: Banking and Finance Law, 2024–2025; Public Finance Law, 2023–2025; Real Estate Law, 2024–2025; Tax Law, 2024–2025
- *City & State New York*, Albany 40 Under 40, 2024
- Selected to *Super Lawyers* Upstate New York Rising Stars: Government Finance, 2019–2024

Selected Speaking Engagements

- NYS Economic Development Council, 2026 Basic Economic Development Course, "Ethics and Civility in Economic Development," Co-Presenter
- NYS Economic Development Council, 2026 Annual Meeting, "Creating an Economic Ecosystem: Micron Is Coming. What's Next?", Panelist
- NYS Economic Development Council, 2024 Fall IDA Academy, "IDA Case Studies and Best Practices – Part I – Housing," Moderator and Presenter
- NYS Economic Development Council, Virtual Fall IDA Academy, "Active Legislation Update and Review"

Selected Alerts & Blog Posts

- Expanded Prevailing Wage Requirements in NYS FY2020-21 Enacted Budget
- Executive Order Allows Remote Attendance at NYS Public Meetings
- Predicting Credit Risk of Colleges and Universities: Brand and Reputation Count
- Request for Grant Applications for Higher Education Capital Matching Grant Program Posted on DASNY'S Website
- Appellate Division Overturns Lower Court Decision in Article 78 Proceeding and Finds Rational Basis for Industrial Development Agency's Denial of Financial Assistance for Retail Project